

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 02-2120

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

versus

SIMON KINSINGER,

Defendant - Appellant.

Appeal from the United States District Court for the Western District of Virginia, at Harrisonburg. James H. Michael, Jr., Senior District Judge. (MISC-02-3-5)

Submitted: February 20, 2003

Decided: February 26, 2003

Before LUTTIG, MOTZ, and GREGORY, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Simon Kinsinger, Appellant Pro Se. David I. Pincus, Kenneth W. Rosenberg, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C.; Thomas Linn Eckert, Assistant United States Attorney, Roanoke, Virginia, for Appellee.

Unpublished opinions are not binding precedent in this circuit. See Local Rule 36(c).

PER CURIAM:

Simon Kinsinger appeals from the district court's order granting the Government's motion to enforce an IRS summons. Our review of the record and the district court's opinion discloses no reversible error. Accordingly, we affirm on the reasoning of the district court. United States v. Kinsinger, No. MISC-02-3-5 (W.D. Va. Sept. 19, 2002). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED